IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

THURSDAY, THE 11TH OCTOBER 2007 / 19TH ASWINA 1929

WP(C).No. 30147 of 2007(L)

PETITIONER:

MANGALY TIMBER & FURNITURE WORKS,
BOC BYE PASS ROAD, PALAKKAD, REPRESENTED BY
ITS MANAGING PARTNER, JOE I MANGALY.

BY ADV. SRI.P.J.MATHEW

RESPONDENTS:
----

1. **THE STATE OF KERALA, REPRESENTED BY THE SECRETARY TO GOVERNMENT, COMMERCIAL TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.**

2. **THE COMMERCIAL TAX OFFICER (ON DEPUTATION), OFFICE OF THE ASSISTANT COMMISSIONER (ASSESSMENT), SPECIAL CIRCLE, PALAKKAD.**

3. **THE DEPUTY COMMISSIONER (APPEALS), COMMERCIAL TAXES, ERNAKULAM.**

4. **THE INSPECTING ASSISTANT COMMISSIONER, COMMERCIAL TAXES, PALAKKAD.**

BY GOVERNMENT PLEADER SRI.K.P.PRADEEP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 11/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.
==========
W.P.(C) NO. 30147 OF 2007 L
==========

Dated this the 11th day of October, 2007

J U D G M E N T

Aggrieved by Ext.P6 assessment order for the year 2001-02, petitioner filed Ext.P9 belatedly. Along with the appeal, petitioner has filed Ext.P9(a) and P9(b) petitions for condonation of delay and for stay of further proceedings pursuant to Ext.P6. During the pendency of these petitions, by Ext.P11, revenue recovery proceedings have been initiated and hence this writ petition.

2. I heard the learned Government Pleader also in the matter.

3. Having regard to the fact that the petitions for condonation of delay and stay of further proceedings are pending, I am inclined to dispose of this writ petition directing the 3rd respondent to consider and pass orders on Ext.P9(a) delay petition and Ext.P9(b) petition seeking stay. This the 3rd respondent shall do within 2 weeks from the date of receipt of a

copy of this judgment and until orders are passed as above, further proceedings pursuant to Ext.P11 shall be kept in abeyance.

Petitioner shall produce a copy of this judgment before the 3rd respondent for compliance.

ANTONY DOMINIC, JUDGE.

Rp